

AUDIT PLANNING MEMORANDUM 2003/04

1. INTRODUCTION

Audit Scotland was appointed external auditor of Argyll & Bute Council for five years, covering the financial years 2001/02 to 2005/06, this report presents the external audit plan for 2003/04.

2. RECOMMENDATIONS

2.1 The Audit Committee notes the content of this report.

3. DETAILS

3.1 The external auditor's audit plan has been prepared in order to allow them to provide an opinion on the Council's financial statements and the regularity of transactions in accordance with standards and guidance issued by the Auditing Practices Board. They will also review and report on Council corporate governance arrangements and compliance with requirements in relation to Best Value.

3.2 The Audit Planning Memorandum is attached at Appendix 1.

For further information please contact Ian Nisbet, (01546 604216)
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Chief Auditor, Audit Scotland 28 January 2004.
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